

# M.C.C.A.

Richard Dutremble, President  
York County

Norm Fournier, Vice President  
Aroostook County

George Jabar, Secretary-Treasurer  
Kennebec County

Stephen Gorden, Past President  
Cumberland County

William Blodgett, Emeritus  
Lincoln County



4 Gabriel Drive, Suite 2  
Augusta, ME 04330  
207-623-4697  
[www.mainecontinies.org](http://www.mainecontinies.org)

Lauren Haven  
Administrator

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## MAINE COUNTY COMMISSIONERS ASSOCIATION

### Board of Directors Meeting Agenda

July 12th, 2023, 10:00 am via Zoom

1. Call to Order
2. Consent Agenda:
  - 2.1. Approval of the Agenda
  - 2.2. Approval of the Minutes
  - 2.3. Finance Reports – Lauren Haven
3. Officer Reports:
  - 3.1. Secretary/Treasurer, George Jabar
  - 3.2. Vice President, Norm Fournier
  - 3.3. President Report, Richard Dutremble
4. Standing Committee Reports:
  - 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman
  - 4.2. Convention Planning Committee – Lauren Haven
    - 4.2.1. Convention Planning Update
  - 4.3. Legislative Policy Committee – Steve Gorden, Chair
    - 4.3.1. James Cohen, Verrill Dana
      - 4.3.1.1. Legislative Update
      - 4.3.1.2. Next Steps
5. Association Reports - MACCAM, MARP, MRODA, MSA, others.
6. Adjournment

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## MAINE COUNTY COMMISSIONERS ASSOCIATION

### Board of Directors Meeting Minutes

June 14th, 2023, 10:00 am via Zoom

#### 1. Call to Order

MCCA President Richard Dutremble called the meeting to order at approximately 10:05 am.

##### DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier  
Cumberland – Comm. Steve Gorden  
Hancock – Admin. Mike Crooker proxy for Comm. John Wombacher  
Knox – Comm. Sharyn Pohlman  
Lincoln – Comm. William Blodgett  
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill  
Penobscot – Comm. Peter Baldacci  
Piscataquis – Manager Mike Williams proxy for Comm. Paul Davis  
Somerset – Comm. Robert Sezak  
Waldo – Comm. Betty Johnson  
Washington – Comm. Chris Gardner  
York – Comm. Richard Dutremble

##### DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason  
Franklin – Comm. Bob Carlton  
Hancock – Comm. John Wombacher  
Kennebec – Comm. George Jabar  
Oxford – Comm. Steven Merrill  
Sagadahoc – Comm. Carol Grose

##### OTHERS PRESENT:

Knox – Admin. Andy Hart  
Lincoln – Admin. Carrie Kipfer  
MCCA Risk Pool - Manager Malcolm Ulmer  
MCCA - Admin. Lauren Haven  
NACo – Employee Benefits Program Director Carlos Greene  
Nationwide – Retirement Plan Acquisition Director Greg Watson  
Penobscot – Admin. Scott Adkins  
Verrill Dana – Jim Cohen, Brody Haverly-Johndro

2. Consent Agenda:
  - 2.1. Approval of the Agenda
  - 2.2. Approval of the Minutes
  - 2.3. Finance Reports – Lauren Haven

Comm. Baldacci **moved** to approve the consent agenda **seconded** by Comm. Fournier, and the motion **passed** with no opposition.

3. Officer Reports:
  - 3.1. Secretary/Treasurer, George Jabar
  - 3.2. Vice President, Norm Fournier
  - 3.3. President Report, Richard Dutremble

President Dutremble reported on the status of jail funding and the importance of contacting legislators and committee members.

4. Standing Committee Reports:
  - 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman

Comm. Baldacci announced the NACo Annual meeting would occur in Austin, Texas, which is Travis County, from July 21<sup>st</sup> to 24<sup>th</sup>. All NACo county members are eligible and encouraged to send members to attend. He also briefly touched on the meeting in May with NACo financial services in Portland, now called “Edge”, and the new AI Exploratory Committee which will assess the state of AI and how AI policies, practices and potential use relate to county governance.

- 4.2. Convention Planning Committee (CPC) – Lauren Haven
    - 4.2.1. Convention Planning Update
    - 4.2.2. Educational Session Topic Survey

Admin. Lauren Haven reported that the Convention Planning Committee met on Friday, June 2<sup>nd</sup> to plan the conference menu in preparation for the opening of vendor registration. Attendees also talked about the list of requested educational session topics and discussed conference pricing. She said that vendor registration was open and attendee registration would open in July after the convention schedule was determined.

Following that meeting, Comm. Gorden requested an Executive Committee meeting which occurred on June 5<sup>th</sup>. The group discussed convention related topics including the education sessions. It was decided that a survey would be taken of the educational

session topics so the Convention Planning Committee could narrow down the list by the amount of interest in each topic. The survey had been included in the agenda packet for the Board of Directors' meeting. Lauren asked that completed surveys be returned by June 29<sup>th</sup> so she could compile the results for discussion at the Committee's next meeting on Friday, June 30<sup>th</sup>.

#### 4.3. Legislative Policy Committee – Steve Gorden, Chair

##### 4.3.1. James Cohen, Verrill Dana

###### 4.3.1.1. Legislative Update

###### 4.3.1.2. Next Steps

Lobbyist James Cohen reported that the Legislative session was scheduled to adjourn the following Wednesday. However, he didn't think that would be possible due to the number of debates in progress. The calendar was full, and our focus needed to remain on jail funding. Legislators might be contemplating fitting Counties into the budget, and we would need to keep jail funding at the forefront. Again, the Governor does not want to raise taxes. Admin. Mike Williams said that it will raise property taxes if we can't get the money from the Legislature.

Comm. Chris Gardner stated that even though the rural patrol bill has been tabled, we could work with public safety to acquire the funding with the idea that we could repurpose it for rural patrol as it is a genuine safety concern. We would need support from a public safety group to help craft a solution for the legislature to stamp their approval. Comm. Gorden said the money is being used for required directives and there wouldn't be any left over. Comm. Gardner said we should go along to get along. This issue would not go away and we need to get the attention of the people who can allocate funds to bridge the gap being left by the Maine State Police. Penobscot will have a \$500,000 dollar impact. Mr. Cohen said it wasn't likely that money would come through for rural patrol this year, but we should keep fighting for the jail money and then work on getting funding next year with appropriate and necessary data.

Jim reported his team was still tracking many of bills we had been following. They would keep the commissioners apprised of any developments or outcomes. Comm. Fournier said the Governor signed the bill that will allow TIF (Tax Increment Financing) money to be used for capital expenditures. He asked Mr. Cohen to find out if this would include counties.

Admin. Carrie Kipfer reported that the 25 million dollars for the Blue Ribbon Commission which was reauthorized might be funded. Mr. Cohen pointed out that it was not funded in the budget so it will have to go to the appropriations table. He suspected there would be negotiations and changes. Comm. Gorden said we needed to be forward thinking and not sit back and then scramble to develop bills at the last minute. All agreed.

5. Association Reports - MACCAM, MARP, MRODA, MSA, others.

6. NACo/Nationwide Presentation of Programs

President Dutremble welcomed guests Carlos Greene from NACo and Greg Watson from Nationwide. Carlos Greene, who is the Program Director of Employee Benefits, explained that NACo partnered with Nationwide Retirement Solutions to help enhance the overall financial wellness and retirement security of our nation's county workers and their families. The relationship grew over forty years to provide the largest supplemental retirement plan in the US including three thousand counties and forty-one state associations. COVID was an obstacle in growing their membership in Maine. In the future, they would like to see Maine counties offer more Nationwide retirement programs.

Greg Watson, the Retirement Plan Acquisition Director, talked about the history of ICMA (Mission Squared) and the current trends that emerged post COVID. This turned out to be an ideal time for counties to reevaluate their offerings. He highlighted the benefits of their plans and said the goal was to achieve better participant experiences, administrative simplicity, and extraordinary service. Mr. Watson said he would like to have more conversations with Maine county representatives to determine if they would be a good fit. Admin. Lauren Haven said that NACo and Nationwide representatives would be at the convention in the fall and would be available to answer questions and provide more information then. She said she would also put program information on the MCCA website for reference.

Comm. Baldacci remarked that NACo/Nationwide was a tremendous partnership and asked if the Nationwide programs would replace the existing retirement offerings. Mr. Watson answered that they didn't necessarily need to replace the current plans. Instead, they could set up an a la carte method to give participants more options from which to choose. In this case, there would be no RFP process and the services could simply be added to the county's employee benefits to offer a variety of solutions. Comm. Baldacci commented that this would be a helpful selling point to attract potential employees to work for Maine counties. He explained that it has been increasingly difficult to recruit and hire. Any additional benefits they could offer could very well tip the scales in their favor. He thanked Carlos and Greg for their presentation and said he looked forward to seeing them in person in September.

## 7. Adjournment

President Dutremble invited a **motion** to adjourn at approximately 11:45 a.m. Comm. Steve Gorden made the **motion, seconded** by Comm. Bill Blodgett, and the motion to adjourn was **approved**.

Respectfully submitted,



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MCCA Administrator, Lauren Haven

Attested:

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MCCA Secretary-Treasurer, George Jabar

# MAINE COUNTY COMMISSIONERS ASSOCIATION

## June 2023 Financial Report

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Attached please find the financial reports for the month of June 2023. The Balance Sheet shows the total assets and liabilities at \$202,677.37. This amount includes \$12,465.12 from the money market account MCCA established for MainePERS employer contributions and petty cash of \$200.

Debits to the bank account in June totaled \$16,628.34, and \$1,805.32 was credited to the checking account. The debits to the account were from the usual monthly office expenses. The credits were deposits of the remainder of the payments for advertising in the Directory of Maine Counties and accrued interest on the checking account.

Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual, Transaction Detail, Expenses by Vendor*, and *Profit & Loss Previous Year Comparison* reports. Please don't hesitate to contact me with any questions and let me know if you would like to see anything presented differently or additionally in the financial reports.

Respectfully submitted,



Lauren Haven  
Administrator

Accepted by:

Date: June 2023

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George Jabar, Secretary-Treasurer

**Maine County Commissioners Association  
Balance Sheet (accrual)  
As of July 2, 2023**

	<u>June 2023</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	189,762.25
1020-00 · Money Market Account	12,465.12
1030-00 · Petty Cash Account	200.00
<b>Total 1000-00 · Bank and Cash Accounts</b>	<u>202,427.37</u>
<b>Total Checking/Savings</b>	202,427.37
<b>Accounts Receivable</b>	
1300-00 · Receivables	250.00
<b>Total Accounts Receivable</b>	<u>250.00</u>
<b>Total Current Assets</b>	<u>202,677.37</u>
<b>TOTAL ASSETS</b>	<u><u>202,677.37</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000-00 · Accounts Payable	-45.94
<b>Total Accounts Payable</b>	<u>-45.94</u>
<b>Other Current Liabilities</b>	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	390.90
2130-00 · Employee Health Insurance Contr	10.16
<b>Total 2100-00 · Other Current Liabilities</b>	<u>401.06</u>
<b>Total Other Current Liabilities</b>	<u>401.06</u>
<b>Total Current Liabilities</b>	<u>355.12</u>
<b>Total Liabilities</b>	355.12
<b>Equity</b>	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
<b>Total 3000-00 · Equity Accounts</b>	<u>-86,023.06</u>
3100-00 · Earnings	213,581.53
Net Income	74,763.78
<b>Total Equity</b>	<u>202,322.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>202,677.37</u></u>

**Maine County Commissioners Association**  
**Reconciliation Summary**  
1020-00 · Money Market Account, Period Ending 06/20/23

	<b>June 2023</b>
<b>Beginning Balance</b>	<u>12,464.56</u>
<b>Cleared Transactions</b>	
<b>Deposits and Credits - 1 item</b>	0.56
<b>Total Cleared Transactions</b>	<u>0.56</u>
<b>Cleared Balance</b>	<u><u>12,465.12</u></u>
<b>Register Balance as of 06/20/23</b>	12,465.12
<b>Ending Balance</b>	12,465.12

**Maine County Commissioners Association  
Reconciliation Summary**

1010-00 · MCCA Checking-Savings Bank, Period Ending 07/02/23

	<u>June 2023</u>
<b>Beginning Balance</b>	211,680.80
<b>Cleared Transactions</b>	
<b>Checks and Payments - 18 items</b>	-16,628.34
<b>Deposits and Credits - 2 items</b>	1,805.32
<b>Total Cleared Transactions</b>	<u>-14,823.02</u>
<b>Cleared Balance</b>	<u><b>196,857.78</b></u>
<b>Uncleared Transactions</b>	
<b>Checks and Payments - 4 items</b>	-7,095.53
<b>Total Uncleared Transactions</b>	<u>-7,095.53</u>
<b>Register Balance as of 07/02/23</b>	<u><b>189,762.25</b></u>
<b>Ending Balance</b>	189,762.25

# Maine County Commissioners Association Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 07/02/23

	Type	Date	Name	Amount	Balance
<b>Beginning Balance</b>					<b>211,680.80</b>
<b>Cleared Transactions</b>					
<b>Checks and Payments - 18 items</b>					
	Bill Pmt -Check	5/30	Verrill	-5,416.00	-5,416.00
	Bill Pmt -Check	5/30	Maine Farm Bureau	-1,497.17	-6,913.17
	Bill Pmt -Check	5/30	Lisa's White Flour Catering	-507.40	-7,420.57
	Bill Pmt -Check	5/30	Haven, Lauren	-204.35	-7,624.92
	Bill Pmt -Check	6/2	Bangor Payroll	-1,105.56	-8,730.48
	Bill Pmt -Check	6/9	Bangor Payroll	-1,105.56	-9,836.04
	Bill Pmt -Check	6/13	MainePERS	-692.44	-10,528.48
	Bill Pmt -Check	6/13	Eastern Alliance	-130.00	-10,658.48
	Bill Pmt -Check	6/13	Spectrum Business/TWC	-127.96	-10,786.44
	Bill Pmt -Check	6/13	Liberty Mutual Insurance	-64.00	-10,850.44
	Bill Pmt -Check	6/13	Peter Baldacci	-40.00	-10,890.44
	Bill Pmt -Check	6/13	Google LLC	-6.00	-10,896.44
	Bill Pmt -Check	6/14	Technology Solutions	-100.00	-10,996.44
	Bill Pmt -Check	6/16	Bangor Payroll	-1,105.56	-12,102.00
	Bill Pmt -Check	6/23	Bangor Payroll	-1,105.56	-13,207.56
	Bill Pmt -Check	6/28	Bangor Payroll	-2,444.55	-15,652.11
	Bill Pmt -Check	6/29	Camden National Bank	-565.24	-16,217.35
	Bill Pmt -Check	6/29	US Bank	-410.99	-16,628.34
				<b>-16,628.34</b>	<b>-16,628.34</b>
<b>Total Checks and Payments</b>					
<b>Deposits and Credits - 2 items</b>					
	Deposit	6/27		1,800.00	1,800.00
	Deposit	7/2		5.32	1,805.32
				<b>1,805.32</b>	<b>1,805.32</b>
<b>Total Deposits and Credits</b>					
<b>Total Cleared Transactions</b>				<b>-14,823.02</b>	<b>-14,823.02</b>
<b>Cleared Balance</b>				<b>-14,823.02</b>	<b>196,857.78</b>
<b>Uncleared Transactions</b>					
<b>Checks and Payments - 4 items</b>					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	6/29	Verrill	-5,416.00	-5,516.00
	Bill Pmt -Check	6/29	Maine Farm Bureau	-1,497.17	-7,013.17
	Bill Pmt -Check	6/30	Haven, Lauren	-82.36	-7,095.53
				<b>-7,095.53</b>	<b>-7,095.53</b>
<b>Total Checks and Payments</b>					
<b>Total Uncleared Transactions</b>				<b>-7,095.53</b>	<b>-7,095.53</b>
<b>Register Balance as of 07/02/23</b>				<b>-21,918.55</b>	<b>189,762.25</b>
<b>Ending Balance</b>				<b>-21,918.55</b>	<b>189,762.25</b>

**Maine County Commissioners Association**  
**Profit & Loss Budget vs. Actual**  
 January 1 through July 2, 2023

Accrual Basis	2023 Budget	June 2023	Jan - Jun 2023	\$ Over Budget	% of Budget
<b>Income</b>					
4100-00 · Convention Income					
4110-00 · Plaques	400		39	-361	10%
4120-00 · Registration	26,000			-26,000	
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
<b>Total 4100-00 · Convention Income</b>	<b>45,400</b>		<b>39</b>	<b>-45,361</b>	<b>0%</b>
4300-00 · Dues	166,425		166,426	1	100%
4400-00 · Other Income	7,000	700	6,837	-163	98%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	6	33	-67	33%
4920-00 · Transfer in from Fund Balance	647			-647	
<b>Total Income</b>	<b>244,135</b>	<b>706</b>	<b>173,335</b>	<b>-70,800</b>	<b>71%</b>
<b>Gross Profit</b>	<b>244,135</b>	<b>706</b>	<b>173,335</b>	<b>-70,800</b>	<b>71%</b>
<b>Expense</b>					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,950	189	970	-980	50%
5030-00 · FICA	4,443	412	2,128	-2,315	48%
5040-00 · MainePERS Contributions	4,667	380	2,427	-2,240	52%
5050-00 · Salary-Administrator	58,074	5,584	29,037	-29,037	50%
<b>Total 5000-00 · Payroll Expenses</b>	<b>69,134</b>	<b>6,565</b>	<b>34,562</b>	<b>-34,572</b>	<b>50%</b>
5100-00 · Insurance					
5110-00 · Health Insurance	11,986	1,073	6,438	-5,548	54%
5120-00 · Commercial, Crime, D&O Ins	2,200	64	1,860	-340	85%
5130-00 · Workers Comp	550	130	239	-311	43%
5140-00 · Unemployment Comp Ins	350		132	-218	38%
<b>Total 5100-00 · Insurance</b>	<b>15,086</b>	<b>1,267</b>	<b>8,669</b>	<b>-6,417</b>	<b>57%</b>
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		115	-385	23%
6013-00 · Financial Audit	3,500			-3,500	
<b>Total 6010-00 · Prof. Services</b>	<b>4,000</b>		<b>115</b>	<b>-3,885</b>	<b>3%</b>
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	65,800	5,416	32,996	-32,804	50%
<b>Total 6030-00 · Lobbying</b>	<b>65,800</b>	<b>5,416</b>	<b>32,996</b>	<b>-32,804</b>	<b>50%</b>
6040-00 · NACO Expenses					
6041-00 · Conferences	6,465	40	4,281	-2,184	66%
<b>Total 6040-00 · NACO Expenses</b>	<b>6,465</b>	<b>40</b>	<b>4,281</b>	<b>-2,184</b>	<b>66%</b>
6050-00 · Education and Training	500			-500	
6100-00 · Bank Charges	50		8	-42	16%

Accrual Basis	2023 Budget	June 2023	Jan - Jun 2023	\$ Over Budget	% of Budget
<b>6110-00 · Convention Expense</b>					
6113-00 · Entertainment/Speakers	6,500			-6,500	
6114-00 · MCCA Staff Registration Expense	500			-500	
6118-00 · Meeting Exp.	32,500	180	180	-32,320	1%
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400		78	-322	20%
<b>Total 6110-00 · Convention Expense</b>	<b>40,200</b>	<b>180</b>	<b>258</b>	<b>-39,942</b>	<b>1%</b>
<b>6140-00 · Copies-Printing</b>					
6142-00 · Directory	100		100	0	100%
<b>Total 6140-00 · Copies-Printing</b>	<b>100</b>		<b>100</b>	<b>0</b>	<b>100%</b>
<b>6145-00 · Dues Expense</b>	<b>625</b>		<b>625</b>		<b>100%</b>
<b>6150-00 · Equipment - Office</b>					
6151-00 · Computer Hardware & Software	500	53	189	-311	38%
6152-00 · IT Services	1,800	112	672	-1,128	37%
6153-00 · Photocopier Lease	4,850	411	2,466	-2,384	51%
6154-00 · Printer & Supplies	500		73	-427	15%
6156-00 · Other	400			-400	
<b>Total 6150-00 · Equipment - Office</b>	<b>8,050</b>	<b>576</b>	<b>3,400</b>	<b>-4,650</b>	<b>42%</b>
<b>6160-00 · Fees</b>	<b>100</b>		<b>54</b>	<b>-46</b>	<b>54%</b>
<b>6170-00 · Meeting Expense</b>					
6171-00 · Annual Meeting	2,000		1,573	-427	79%
6172-00 · County Officials' Workshop	4,000			-4,000	
6173-00 · Monthly	2,000		736	-1,264	37%
6175-00 · Meetings - Other	2,000			-2,000	
<b>Total 6170-00 · Meeting Expense</b>	<b>10,000</b>		<b>2,309</b>	<b>-7,691</b>	<b>23%</b>
<b>6180-00 · Mileage &amp; Travel Expense</b>	<b>200</b>		<b>60</b>	<b>-140</b>	<b>30%</b>
<b>6195-00 · Office Space Rental</b>	<b>19,000</b>	<b>1,497</b>	<b>8,983</b>	<b>-10,017</b>	<b>47%</b>
<b>6215-00 · Postage-Shipping</b>	<b>225</b>		<b>254</b>	<b>29</b>	<b>113%</b>
<b>6230-00 · Advertising</b>	<b>100</b>			<b>-100</b>	
<b>6235-00 · Supplies</b>	<b>400</b>	<b>7</b>	<b>127</b>	<b>-273</b>	<b>32%</b>
<b>6240-00 · Telephone, Fax &amp; Internet</b>					
6241-00 · Cell Phone	900	75	450	-450	50%
6243-00 · Phone, Fax & Internet	2,500	434	1,298	-1,202	52%
<b>Total 6240-00 · Telephone, Fax &amp; Internet</b>	<b>3,400</b>	<b>509</b>	<b>1,748</b>	<b>-1,652</b>	<b>51%</b>
<b>6250-00 · Website</b>	<b>200</b>	<b>20</b>	<b>20</b>	<b>-180</b>	<b>10%</b>
<b>6260-00 · Contingency</b>	<b>500</b>			<b>-500</b>	
<b>Total Expense</b>	<b>244,135</b>	<b>16,077</b>	<b>98,569</b>	<b>-145,566</b>	<b>40%</b>

# Maine County Commissioners Association

## Expenses by Vendor Detail

June 1 through July 2, 2023

Accrual Basis	Type	Date	Account	Amount	Balance
<b>Bangor Payroll</b>					
	Bill	6/2	5050-00 · Salary-Administrator	1,116.81	1,116.81
	Bill	6/2	5030-00 · FICA	81.56	1,198.37
	Bill	6/2	5020-00 · Payroll Fees	36.00	1,234.37
	Bill	6/9	5050-00 · Salary-Administrator	1,116.81	2,351.18
	Bill	6/9	5030-00 · FICA	81.56	2,432.74
	Bill	6/9	5020-00 · Payroll Fees	36.00	2,468.74
	Bill	6/16	5050-00 · Salary-Administrator	1,116.81	3,585.55
	Bill	6/16	5030-00 · FICA	81.56	3,667.11
	Bill	6/16	5020-00 · Payroll Fees	36.00	3,703.11
	Bill	6/23	5050-00 · Salary-Administrator	1,116.81	4,819.92
	Bill	6/23	5030-00 · FICA	81.56	4,901.48
	Bill	6/23	5020-00 · Payroll Fees	36.00	4,937.48
	Bill	6/28	5050-00 · Salary-Administrator	1,116.81	6,054.29
	Bill	6/28	5030-00 · FICA	85.43	6,139.72
	Bill	6/28	5020-00 · Payroll Fees	45.00	6,184.72
	Bill	6/28	5110-00 · Health Insurance	1,072.97	7,257.69
<b>Total Bangor Payroll</b>				<b>7,257.69</b>	<b>7,257.69</b>
<b>Camden National Bank</b>					
	Bill	6/29	6152-00 · IT Services	12.00	12.00
	Bill	6/29	6250-00 · Website	20.17	32.17
	Bill	6/29	6151-00 · Computer Hardware & Software	47.43	79.60
	Bill	6/29	6243-00 · Phone, Fax & Internet	269.62	349.22
	Bill	6/29	6118-00 · Meeting Exp.	180.10	529.32
	Bill	6/29	6243-00 · Phone, Fax & Internet	35.92	565.24
<b>Total Camden National Bank</b>				<b>565.24</b>	<b>565.24</b>
<b>Eastern Alliance</b>					
	Bill	6/13	5130-00 · Workers Comp	130.00	130.00
<b>Total Eastern Alliance</b>				<b>130.00</b>	<b>130.00</b>
<b>Google LLC</b>					
	Bill	6/13	6151-00 · Computer Hardware & Software	6.00	6.00
<b>Total Google LLC</b>				<b>6.00</b>	<b>6.00</b>
<b>Haven, Lauren</b>					
	Bill	6/29	6241-00 · Cell Phone	75.00	75.00
	Bill	6/29	6235-00 · Supplies	7.36	82.36
<b>Total Haven, Lauren</b>				<b>82.36</b>	<b>82.36</b>
<b>Liberty Mutual Insurance</b>					
	Bill	6/13	5120-00 · Commercial, Crime, D&O Ins	64.00	64.00
<b>Total Liberty Mutual Insurance</b>				<b>64.00</b>	<b>64.00</b>
<b>Maine Farm Bureau</b>					
	Bill	6/29	6195-00 · Office Space Rental	1,497.17	1,497.17
<b>Total Maine Farm Bureau</b>				<b>1,497.17</b>	<b>1,497.17</b>

	Accrual Basis	Type	Date	Account	Amount	Balance
<b>MainePERS</b>						
		Bill	6/13	5040-00 · MainePERS Contributions	379.72	379.72
Total MainePERS					379.72	379.72
<b>Peter Baldacci</b>						
		Bill	6/13	6041-00 · Conferences	40.00	40.00
Total Peter Baldacci					40.00	40.00
<b>Spectrum Business/TWC</b>						
		Bill	6/13	6243-00 · Phone, Fax & Internet	127.96	127.96
Total Spectrum Business/TWC					127.96	127.96
<b>Technology Solutions</b>						
		Bill	6/13	6152-00 · IT Services	100.00	100.00
Total Technology Solutions					100.00	100.00
<b>US Bank</b>						
		Bill	6/29	6153-00 · Photocopier Lease	410.99	410.99
Total US Bank					410.99	410.99
<b>Verrill</b>						
		Bill	6/29	6032-00 · Lobbying - Contractual	5,416.00	5,416.00
Total Verrill					5,416.00	5,416.00
<b>TOTAL</b>					<b>16,077.13</b>	<b>16,077.13</b>

# Maine County Commissioners Association Transaction Detail by Account

June 1 through July 2, 2023

	Accrual Basis	Type	Date	Name	Amount	Balance
<b>1000-00 · Bank and Cash Accounts</b>						
<b>1010-00 · MCCA Checking-Savings Bank</b>						
		Bill Pmt -Check	6/2	Bangor Payroll	-1,105.56	-1,105.56
		Bill Pmt -Check	6/9	Bangor Payroll	-1,105.56	-2,211.12
		Bill Pmt -Check	6/13	Google LLC	-6.00	-2,217.12
		Bill Pmt -Check	6/13	Liberty Mutual Insurance	-64.00	-2,281.12
		Bill Pmt -Check	6/13	MainePERS	-692.44	-2,973.56
		Bill Pmt -Check	6/13	Spectrum Business/TWC	-127.96	-3,101.52
		Bill Pmt -Check	6/13	Eastern Alliance	-130.00	-3,231.52
		Bill Pmt -Check	6/13	Peter Baldacci	-40.00	-3,271.52
		Bill Pmt -Check	6/14	Technology Solutions	-100.00	-3,371.52
		Bill Pmt -Check	6/16	Bangor Payroll	-1,105.56	-4,477.08
		Bill Pmt -Check	6/23	Bangor Payroll	-1,105.56	-5,582.64
		Deposit	6/27		1,800.00	-3,782.64
		Bill Pmt -Check	6/28	Bangor Payroll	-2,444.55	-6,227.19
		Bill Pmt -Check	6/29	Camden National Bank	-565.24	-6,792.43
		Bill Pmt -Check	6/29	US Bank	-410.99	-7,203.42
		Bill Pmt -Check	6/29	Verrill	-5,416.00	-12,619.42
		Bill Pmt -Check	6/29	Maine Farm Bureau	-1,497.17	-14,116.59
		Bill Pmt -Check	6/30	Haven, Lauren	-82.36	-14,198.95
		Deposit	7/2		5.32	-14,193.63
Total 1010-00 · MCCA Checking-Savings Bank					-14,193.63	-14,193.63
<b>1020-00 · Money Market Account</b>						
		Deposit	6/20		0.56	0.56
Total 1020-00 · Money Market Account					0.56	0.56
Total 1000-00 · Bank and Cash Accounts					-14,193.07	-14,193.07
<b>1300-00 · Receivables</b>						
		Payment	6/26	Drummond Woodsum	-700.00	-700.00
		Payment	6/27	Machias Savings Bank	-400.00	-1,100.00
Total 1300-00 · Receivables					-1,100.00	-1,100.00
<b>1110-00 · Undeposited Funds</b>						
		Payment	6/26	Drummond Woodsum	700.00	700.00
		Payment	6/27	Machias Savings Bank	400.00	1,100.00
		Deposit	6/27	Drummond Woodsum	-700.00	400.00
		Deposit	6/27	Machias Savings Bank	-400.00	0.00
Total 1110-00 · Undeposited Funds					0.00	0.00
<b>2000-00 · Accounts Payable</b>						
		Bill	6/2	Bangor Payroll	-1,105.56	-1,105.56
		Bill Pmt -Check	6/2	Bangor Payroll	1,105.56	0.00
		Bill	6/9	Bangor Payroll	-1,105.56	-1,105.56
		Bill Pmt -Check	6/9	Bangor Payroll	1,105.56	0.00
		Bill	6/13	MainePERS	-692.44	-692.44
		Bill	6/13	Liberty Mutual Insurance	-64.00	-756.44
		Bill	6/13	Eastern Alliance	-130.00	-886.44
		Bill	6/13	Peter Baldacci	-40.00	-926.44

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill	6/13	Technology Solutions	-100.00	-1,026.44
	Bill	6/13	Google LLC	-6.00	-1,032.44
	Bill	6/13	Spectrum Business/TWC	-127.96	-1,160.40
	Bill Pmt -Check	6/13	Google LLC	6.00	-1,154.40
	Bill Pmt -Check	6/13	Liberty Mutual Insurance	64.00	-1,090.40
	Bill Pmt -Check	6/13	MainePERS	692.44	-397.96
	Bill Pmt -Check	6/13	Spectrum Business/TWC	127.96	-270.00
	Bill Pmt -Check	6/13	Eastern Alliance	130.00	-140.00
	Bill Pmt -Check	6/13	Peter Baldacci	40.00	-100.00
	Bill Pmt -Check	6/14	Technology Solutions	100.00	0.00
	Bill	6/16	Bangor Payroll	-1,105.56	-1,105.56
	Bill Pmt -Check	6/16	Bangor Payroll	1,105.56	0.00
	Bill	6/23	Bangor Payroll	-1,105.56	-1,105.56
	Bill Pmt -Check	6/23	Bangor Payroll	1,105.56	0.00
	Bill	6/28	Bangor Payroll	-2,444.55	-2,444.55
	Bill Pmt -Check	6/28	Bangor Payroll	2,444.55	0.00
	Bill	6/29	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill	6/29	Verrill	-5,416.00	-6,913.17
	Bill	6/29	Camden National Bank	-565.24	-7,478.41
	Bill	6/29	US Bank	-410.99	-7,889.40
	Bill	6/29	Haven, Lauren	-82.36	-7,971.76
	Bill Pmt -Check	6/29	Camden National Bank	565.24	-7,406.52
	Bill Pmt -Check	6/29	US Bank	410.99	-6,995.53
	Bill Pmt -Check	6/29	Verrill	5,416.00	-1,579.53
	Bill Pmt -Check	6/29	Maine Farm Bureau	1,497.17	-82.36
	Bill Pmt -Check	6/30	Haven, Lauren	82.36	0.00
Total 2000-00 · Accounts Payable				0.00	0.00
<b>2100-00 · Other Current Liabilities</b>					
<b>2120-00 · MainePERS Employee Contribution</b>					
	Bill	6/2	Bangor Payroll	-78.18	-78.18
	Bill	6/9	Bangor Payroll	-78.18	-156.36
	Bill	6/13	MainePERS	312.72	156.36
	Bill	6/16	Bangor Payroll	-78.18	78.18
	Bill	6/23	Bangor Payroll	-78.18	0.00
	Bill	6/28	Bangor Payroll	-78.18	-78.18
Total 2120-00 · MainePERS Employee Contribution				-78.18	-78.18
<b>2130-00 · Employee Health Insurance Contr</b>					
	Bill	6/2	Bangor Payroll	-50.63	-50.63
	Bill	6/9	Bangor Payroll	-50.63	-101.26
	Bill	6/16	Bangor Payroll	-50.63	-151.89
	Bill	6/23	Bangor Payroll	-50.63	-202.52
	Bill	6/28	Bangor Payroll	202.52	0.00
	Bill	6/28	Bangor Payroll	0.00	0.00
Total 2130-00 · Employee Health Insurance Contr				0.00	0.00
Total 2100-00 · Other Current Liabilities				-78.18	-78.18
<b>4400-00 · Other Income</b>					
	Deposit	6/27	JBGH	-700.00	-700.00
Total 4400-00 · Other Income				-700.00	-700.00
<b>4810-00 · Interest Earned</b>					

	Accrual Basis	Type	Date	Name	Amount	Balance
		Deposit	6/20		-0.56	-0.56
		Deposit	7/2		-5.32	-5.88
Total 4810-00 · Interest Earned					-5.88	-5.88
<b>5000-00 · Payroll Expenses</b>						
<b>5020-00 · Payroll Fees</b>						
		Bill	6/2	Bangor Payroll	36.00	36.00
		Bill	6/9	Bangor Payroll	36.00	72.00
		Bill	6/16	Bangor Payroll	36.00	108.00
		Bill	6/23	Bangor Payroll	36.00	144.00
		Bill	6/28	Bangor Payroll	45.00	189.00
Total 5020-00 · Payroll Fees					189.00	189.00
<b>5030-00 · FICA</b>						
		Bill	6/2	Bangor Payroll	81.56	81.56
		Bill	6/9	Bangor Payroll	81.56	163.12
		Bill	6/16	Bangor Payroll	81.56	244.68
		Bill	6/23	Bangor Payroll	81.56	326.24
		Bill	6/28	Bangor Payroll	85.43	411.67
Total 5030-00 · FICA					411.67	411.67
<b>5040-00 · MainePERS Contributions</b>						
		Bill	6/13	MainePERS	379.72	379.72
Total 5040-00 · MainePERS Contributions					379.72	379.72
<b>5050-00 · Salary-Administrator</b>						
		Bill	6/2	Bangor Payroll	1,116.81	1,116.81
		Bill	6/9	Bangor Payroll	1,116.81	2,233.62
		Bill	6/16	Bangor Payroll	1,116.81	3,350.43
		Bill	6/23	Bangor Payroll	1,116.81	4,467.24
		Bill	6/28	Bangor Payroll	1,116.81	5,584.05
Total 5050-00 · Salary-Administrator					5,584.05	5,584.05
Total 5000-00 · Payroll Expenses					6,564.44	6,564.44
<b>5100-00 · Insurance</b>						
<b>5110-00 · Health Insurance</b>						
		Bill	6/28	Bangor Payroll	1,072.97	1,072.97
Total 5110-00 · Health Insurance					1,072.97	1,072.97
<b>5120-00 · Commercial, Crime, D&amp;O Ins</b>						
		Bill	6/13	Liberty Mutual Insurance	64.00	64.00
Total 5120-00 · Commercial, Crime, D&O Ins					64.00	64.00
<b>5130-00 · Workers Comp</b>						
		Bill	6/13	Eastern Alliance	130.00	130.00
Total 5130-00 · Workers Comp					130.00	130.00
Total 5100-00 · Insurance					1,266.97	1,266.97
<b>6030-00 · Lobbying</b>						
<b>6032-00 · Lobbying - Contractual</b>						
		Bill	6/29	Verrill	5,416.00	5,416.00
Total 6032-00 · Lobbying - Contractual					5,416.00	5,416.00
Total 6030-00 · Lobbying					5,416.00	5,416.00
<b>6040-00 · NACO Expenses</b>						
<b>6041-00 · Conferences</b>						
		Bill	6/13	Peter Baldacci	40.00	40.00

Accrual Basis	Type	Date	Name	Amount	Balance
Total 6041-00 · Conferences				40.00	40.00
Total 6040-00 · NACO Expenses				40.00	40.00
<b>6110-00 · Convention Expense</b>					
<b>6118-00 · Meeting Exp.</b>					
	Bill	6/29	Camden National Bank	180.10	180.10
Total 6118-00 · Meeting Exp.				180.10	180.10
Total 6110-00 · Convention Expense				180.10	180.10
<b>6150-00 · Equipment - Office</b>					
<b>6151-00 · Computer Hardware &amp; Software</b>					
	Bill	6/13	Google LLC	6.00	6.00
	Bill	6/29	Camden National Bank	47.43	53.43
Total 6151-00 · Computer Hardware & Software				53.43	53.43
<b>6152-00 · IT Services</b>					
	Bill	6/13	Technology Solutions	100.00	100.00
	Bill	6/29	Camden National Bank	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
<b>6153-00 · Photocopier Lease</b>					
	Bill	6/29	US Bank	410.99	410.99
Total 6153-00 · Photocopier Lease				410.99	410.99
Total 6150-00 · Equipment - Office				576.42	576.42
<b>6195-00 · Office Space Rental</b>					
	Bill	6/29	Maine Farm Bureau	1,497.17	1,497.17
Total 6195-00 · Office Space Rental				1,497.17	1,497.17
<b>6235-00 · Supplies</b>					
	Bill	6/29	Haven, Lauren	7.36	7.36
Total 6235-00 · Supplies				7.36	7.36
<b>6240-00 · Telephone, Fax &amp; Internet</b>					
<b>6241-00 · Cell Phone</b>					
	Bill	6/29	Haven, Lauren	75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
<b>6243-00 · Phone, Fax &amp; Internet</b>					
	Bill	6/13	Spectrum Business/TWC	127.96	127.96
	Bill	6/29	Camden National Bank	269.62	397.58
	Bill	6/29	Camden National Bank	35.92	433.50
Total 6243-00 · Phone, Fax & Internet				433.50	433.50
Total 6240-00 · Telephone, Fax & Internet				508.50	508.50
<b>6250-00 · Website</b>					
	Bill	6/29	Camden National Bank	20.17	20.17
Total 6250-00 · Website				20.17	20.17

# Maine County Commissioners Association Profit & Loss Prev Year Comparison

June 1 through July 2, 2023

Accrual Basis	Jun - Jul 2023	Jun - Jul 2022	\$ Change	% Change
<b>Income</b>				
4400-00 · Other Income	700.00	733.00	-33.00	-4.5%
4810-00 · Interest Earned	5.88	5.23	0.65	12.43%
<b>Total Income</b>	<b>705.88</b>	<b>738.23</b>	<b>-32.35</b>	<b>-4.38%</b>
<b>Gross Profit</b>	<b>705.88</b>	<b>738.23</b>	<b>-32.35</b>	<b>-4.38%</b>
<b>Expense</b>				
<b>5000-00 · Payroll Expenses</b>				
5020-00 · Payroll Fees	189.00	189.00	0.00	0.0%
5030-00 · FICA	411.67	380.24	31.43	8.27%
5040-00 · MainePERS Contributions	379.72	334.00	45.72	13.69%
5050-00 · Salary-Administrator	5,584.05	5,218.75	365.30	7.0%
<b>Total 5000-00 · Payroll Expenses</b>	<b>6,564.44</b>	<b>6,121.99</b>	<b>442.45</b>	<b>7.23%</b>
<b>5100-00 · Insurance</b>				
5110-00 · Health Insurance	1,072.97	1,024.29	48.68	4.75%
5120-00 · Commercial, Crime, D&O Ins	64.00	999.00	-935.00	-93.59%
5130-00 · Workers Comp	130.00	138.00	-8.00	-5.8%
<b>Total 5100-00 · Insurance</b>	<b>1,266.97</b>	<b>2,161.29</b>	<b>-894.32</b>	<b>-41.38%</b>
<b>6010-00 · Prof. Services</b>				
6013-00 · Financial Audit	0.00	1,800.00	-1,800.00	-100.0%
<b>Total 6010-00 · Prof. Services</b>	<b>0.00</b>	<b>1,800.00</b>	<b>-1,800.00</b>	<b>-100.0%</b>
<b>6030-00 · Lobbying</b>				
6032-00 · Lobbying - Contractual	5,416.00	5,000.00	416.00	8.32%
<b>Total 6030-00 · Lobbying</b>	<b>5,416.00</b>	<b>5,000.00</b>	<b>416.00</b>	<b>8.32%</b>
<b>6040-00 · NACO Expenses</b>				
6041-00 · Conferences	40.00	0.00	40.00	100.0%
<b>Total 6040-00 · NACO Expenses</b>	<b>40.00</b>	<b>0.00</b>	<b>40.00</b>	<b>100.0%</b>
<b>6110-00 · Convention Expense</b>				
6118-00 · Meeting Exp.	180.10	0.00	180.10	100.0%
<b>Total 6110-00 · Convention Expense</b>	<b>180.10</b>	<b>0.00</b>	<b>180.10</b>	<b>100.0%</b>
<b>6150-00 · Equipment - Office</b>				
6151-00 · Computer Hardware & Software	53.43	0.00	53.43	100.0%
6152-00 · IT Services	112.00	112.00	0.00	0.0%
6153-00 · Photocopier Lease	410.99	398.93	12.06	3.02%
<b>Total 6150-00 · Equipment - Office</b>	<b>576.42</b>	<b>510.93</b>	<b>65.49</b>	<b>12.82%</b>
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6235-00 · Supplies	7.36	0.00	7.36	100.0%
<b>6240-00 · Telephone, Fax &amp; Internet</b>				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	433.50	167.95	265.55	158.11%
<b>Total 6240-00 · Telephone, Fax &amp; Internet</b>	<b>508.50</b>	<b>242.95</b>	<b>265.55</b>	<b>109.3%</b>
6250-00 · Website	20.17	20.17	0.00	0.0%
<b>Total Expense</b>	<b>16,077.13</b>	<b>17,354.50</b>	<b>-1,277.37</b>	<b>-7.36%</b>